

Accountal of Recovery
of overpayments --

GOVERNMENT OF MAHARASHTRA,
Finance Department,
Circular No. ACC. 1036/59/BUD-2.

Mantralaya, Bombay-400 032.

Dated the 13th August, 1987.

C I R C U L A R

In supersession of the Government Circular, Finance Department No. ACC. 1034/355/BUD-2, dated the 5th February, 1983 issued consequent upon the correction slip No. 518, dated the 7th December, 1983 to the List of Major and Minor heads and the clarification issued by the Controller General of Accounts in his letter No. T. 14011/4/78-83/Code/223, dated the 20th December, 1983 it has been decided in consultation with the Accountant General (Accounts & ^{Expenditure} ~~Revenue~~), Maharashtra that the following procedure should be followed for the accountal of recoveries of overpayments :-

(i) Recoveries of overpayments whether made in cash or by short drawals from bills should be classified and accounted for as reduction of expenditure under the concerned head irrespective of the year to which the overpayment relates;

(ii) Refunds of unspent balances of grants-in-aid, ways and means advances and amounts ordered to be recovered therefrom by Government should not be treated as reduction of expenditure but should be classified and accounted for as 'Miscellaneous Receipts' under the relevant functional Major head below the Minor head "Other Receipts".

Past transactions recorded in the light of the existing

(P.T.O.)

orders need not be readjusted in accordance with these revised orders.

By order and in the name of the Governor of Maharashtra.

P. H. Vasudevan

Under Secretary to Government,
Finance Department.

To

- All Departments of Mantralaya,
- The Accountant General (Accounts and Entitlement), I,
Maharashtra, Bombay with reference to his U.O.R.
No. TM/LMH/CS/Vol.V/246, dated 22-7-1987.
- The Accountant General (Accounts & Entitlement), II,
Maharashtra, Nagpur.
- The Accountant General (Audit), I, Maharashtra, Bombay,
- The Accountant General (Audit, II Maharashtra, Nagpur,
- The Resident Audit Officer, Bombay,
- The Pay and Accounts Officer, Bombay,
- The Director of Accounts and Treasuries, Maharashtra State, Bombay,
- The Joint Director of Accounts and Treasuries
(Computer Cell), Maharashtra State, New Administrative
Building, Bombay.
- The Chief Auditor, Local Fund Accounts, Konkan Bhavan,
New Bombay.
- All Treasury Officers,
- All Desk Officers in Finance Department,
- Select File, Budget Branch, Finance Department.

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